



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JEROME HORTON, CHAIR
450 N STREET, SACRAMENTO, ROOM 121
JANUARY 15, 2013 10:00 AM**

----- Agenda -----

2013 LEGISLATIVE PROPOSAL

**BUSINESS TAXES
SALES AND USE TAXES**

2013 Legislative Proposals

Set forth below is a suggestion for Sales and Use Tax legislation to be sponsored by the BOE in the first year of the 2013-14 Legislative Session (see attachments).

**Suggestion
Number**

3-1

Amend Revenue and Taxation Code Section 6901 of the Sales and Use Tax Law to authorize a direct refund of excess sales tax reimbursement to the retailer's customer, in lieu of the retailer, under limited circumstances.

Source: Sales and Use Tax Department

Revenue Impact: None.